IN THE CLAIMS:

- 1.-7. (Canceled)
- 8. (Withdrawn) A semiconductor device comprising:
- a substrate having a front surface and a rear surface;
- a first insulating film comprising silicon oxide provided over said front surface of said substrate;
- a second insulating film comprising aluminum nitride and carbon provided over said first insulating film;
- a third insulting film comprising oxide provided over said second insulating film; a transistor provided over said third insulating film, said transistor having at least a channel formation region comprising crystalline silicon, a gate insulating film adjacent to said channel formation region, and a gate electrode adjacent to said channel formation region with said gate insulating film interposed therebetween.
 - 9.-16. (Canceled)
 - 17. (Withdrawn) The device of claim 8 wherein said substrate is a glass substrate.
 - 18.-23. (Canceled)
 - 24. (Withdrawn) A semiconductor device comprising:
 - a substrate having a front surface and a rear surface;
- a first insulating film comprising silicon oxide provided over said front surface of said substrate;
- a second insulating film comprising aluminum nitride and carbon provided over said first insulating film;
- a third insulating film comprising oxide provided over said second insulating film; and
- a transistor provided over said third insulating film, said transistor having at least a channel formation region comprising crystalline silicon, a gate insulating film adjacent to

said channel formation region, and a gate electrode adjacent to said channel formation region with said gate insulating film interposed therebetween.

- 25.-29. (Canceled)
- 30. (Withdrawn) The device of claim 24 wherein said substrate is a glass substrate.
- 31.-46. (Canceled)
- 47. (Withdrawn) The device of claim 8 wherein said channel formation region is crystallized by laser irradiation through a layer comprising silicon oxide on said channel formation region.
 - 48.-52. (Canceled)
- 53. (Withdrawn) The device of claim 24 wherein said channel formation region is crystallized by laser irradiation through a layer comprising at least one of silicon oxide and silicon nitride on said channel formation region.
 - 54. (Withdrawn) A semiconductor device comprising:
 - a substrate having a front surface and a rear surface;
- a first insulating film comprising silicon oxide provided over said front surface of said substrate;
 - a second insulating film provided over said first insulating film;
 - a third insulating film comprising oxide provided over said second insulating film;
- an aluminum nitride insulating film containing therein oxygen provided under said rear surface of said substrate; and
- a transistor provided over said third insulating film, said transistor having at least a channel formation region comprising crystalline silicon, a gate insulating film adjacent to said channel formation region, and a gate electrode adjacent to said channel formation region with said gate insulating film interposed therebetween;
 - an interlayer insulating film having a leveled upper surface over said transistor; and a pixel electrode over said interlayer insulating film,

wherein aluminum to nitrogen ratio in said aluminum nitride insulating film is in the range of 0.9 to 1.4.

55.-59. (Canceled)

- 60. (Withdrawn) A semiconductor device comprising:
- a substrate having a front surface and a rear surface;
- a first insulating film comprising silicon oxide provided over said front surface of said substrate;
- a second insulating film comprising aluminum nitride and oxygen provided over said first insulating film;
 - a third insulating film comprising oxide provided over said second insulating film;
- a transistor provided over said third insulating film, said transistor having at least a channel formation region, a gate insulating film adjacent to said channel formation region, and a gate electrode adjacent to said channel formation region with said gate insulating film interposed therebetween;
- an interlayer insulating film comprising a leveled upper surface over said transistor; and
 - a pixel electrode over said interlayer insulating film.
 - 61. (Withdrawn) A semiconductor device comprising:
 - a substrate comprising a front surface and a rear surface;
- a first insulating film comprising silicon oxide provided over said front surface of said substrate;
- a second insulating film comprising aluminum nitride and oxygen provided over said first insulating film;
 - a third insulating film comprising oxide provided over said second insulating film;
- a transistor provided over said third insulating film, said transistor having at least a channel formation region, a gate insulating film adjacent to said channel formation region, and a gate electrode adjacent to said channel formation region with said gate insulating film interposed therebetween;
 - an insulating film over said transistor; and
 - a pixel electrode over said insulating film.

- 62. (Withdrawn) The device of claim 60 wherein said substrate is a glass substrate.
- 63. (Withdrawn) The device of claim 61 wherein said substrate is a glass substrate.
- 64.-67. (Canceled)
- 68. (Withdrawn) A semiconductor device comprising:
- a substrate;
- a first insulating film comprising silicon oxide;
- a second insulating film comprising aluminum nitride formed on said first insulating film;
 - a third insulating film comprising silicon oxide formed on said second insulating film;
 - a semiconductor film formed on said third insulating film;
 - a gate insulating film formed on said semiconductor film; and
 - a gate electrode formed on said gate insulating film.
- 69. (Withdrawn) The semiconductor device according to claim 68, wherein said semiconductor device is an active matrix display device.
- 70. (Withdrawn) The semiconductor device according to claim 68, wherein said semiconductor device comprises a pixel portion and a driver portion over said substrate.
 - 71. (Previously Presented) A semiconductor device comprising:
 - a substrate;
 - a first insulating film comprising silicon oxide;
 - a second insulating film comprising silicon nitride formed on said first insulating film;
 - a third insulating film comprising silicon oxide formed on said second insulating film;
 - a semiconductor film formed on said third insulating film;
 - a gate insulating film formed on said semiconductor film; and
 - a gate electrode formed on said gate insulating film.

- 72. (Previously Presented) The semiconductor device according to claim 71, wherein said semiconductor device is an active matrix display device.
- 73. (Previously Presented) The semiconductor device according to claim 71, wherein said semiconductor device comprises a pixel portion and a driver portion over said substrate.
 - 74. (Withdrawn) A semiconductor device comprising:
 - a substrate;
 - a first insulating film comprising silicon oxide;
- a second insulating film comprising aluminum oxide formed on said first insulating film:
 - a third insulating film comprising silicon oxide formed on said second insulating film;
 - a semiconductor film formed on said third insulating film;
 - a gate insulating film formed on said semiconductor film; and
 - a gate electrode formed on said gate insulating film.
- 75. (Withdrawn) The semiconductor device according to claim 74, wherein said semiconductor device is an active matrix display device.
- 76. (Withdrawn) The semiconductor device according to claim 74, wherein said semiconductor device comprises a pixel portion and a driver portion over said substrate.
 - 77. (Withdrawn) A semiconductor device comprising:
 - a substrate:
 - a first insulating film comprising silicon oxide;
- a second insulating film comprising aluminum nitride formed on said first insulating film;
 - a third insulating film comprising oxide formed on said second insulating film;
 - a semiconductor film formed on said third insulating film;
 - a gate insulating film formed on said semiconductor film; and
 - a gate electrode formed on said gate insulating film.
 - 78. (Withdrawn) The semiconductor device according to claim 77, wherein said

semiconductor device is an active matrix display device.

- 79. (Withdrawn) The semiconductor device according to claim 77, wherein said semiconductor device comprises a pixel portion and a driver portion over said substrate.
 - 80. (Previously Presented) A semiconductor device comprising:
 - a substrate;
 - a first insulating film comprising silicon oxide;
 - a second insulating film comprising silicon nitride formed on said first insulating film;
 - a third insulating film comprising oxide formed on said second insulating film;
 - a semiconductor film formed on said third insulating film;
 - a gate insulating film formed on said semiconductor film; and
 - a gate electrode formed on said gate insulating film.
- 81. (Previously Presented) The semiconductor device according to claim 80, wherein said semiconductor device is an active matrix display device.
- 82. (Previously Presented) The semiconductor device according to claim 80, wherein said semiconductor device comprises a pixel portion and a driver portion over said substrate.
 - 83. (Withdrawn) A semiconductor device comprising:
 - a substrate:
 - a first insulating film comprising silicon oxide;
- a second insulating film comprising aluminum oxide formed on said first insulating film;
 - a third insulating film comprising oxide formed on said second insulating film;
 - a semiconductor film formed on said third insulating film;
 - a gate insulating film formed on said semiconductor film; and
 - a gate electrode formed on said gate insulating film.
- 84. (Withdrawn) The semiconductor device according to claim 83, wherein said semiconductor device is an active matrix display device.

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- 85. (Withdrawn) The semiconductor device according to claim 83, wherein said semiconductor device comprises a pixel portion and a driver portion over the substrate.
- 86. (New) The semiconductor device of according to claim 71, wherein said semiconductor film is crystallized by laser irradiation through a layer comprising silicon oxide on said semiconductor film.
- 87. (New) The semiconductor device of according to claim 80, wherein said semiconductor film is crystallized by laser irradiation through a layer comprising silicon oxide on said semiconductor film.